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ABSTRACT

This report describes the program for financing public schools in Florida. The intent is to supply general information for those having a casual interest in state funding of schools and more detailed descriptions for the school administrator or the student of school finance. The first section of the report describes key features of the Florida Educational Finance Program (FEFP) and provides background information about local, state, and federal support of education in the state. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes varying program cost factors, district cost differentials, differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population, and required local effort. The second section identifies legal authorizations, outlines the requirements for participation, defines terms, and describes the current formula for distributing state funds to public schools. Appendixes supply details about selected parts of the funding program and summarize information about related state programs. (Author/IRT)

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1977-1978 FLORIDA EDUCATION FINANCE PROGRAM

EA 010 050

STATISTICAL REPORT

Division of Public Schools' MIS

Series 78-02
August, 1977

Statistical Report 78-02 is a description of the state program for financing public schools in Florida. The report was prepared by the Management Information Services Section of the Bureau of Management Systems and Services, Division of Public Schools, Florida Department of Education. For additional information contact Chase Crawford, 275 Knott Building, 904/487-2280.

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Florida Department of Education
Tallahassee, Florida
32304
Ralph D. Turlington, Commissioner

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1977 - 1978 FLORIDA EDUCATION FINANCE PROGRAM

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1977-78 FLORIDA EDUCATION FINANCE PROGRAM

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FOREWORD

This report describes the program for financing public schools in Florida. The intent is to supply general information for those having a casual interest in state funding of schools and more detailed descriptions for the school administrator or the student of school finance. In addition, the document should be a useful reference for individuals wishing to identify legal authorization for various portions of the funding program.

The first section of the report (Introduction) describes key features of the Florida Education Finance Program (FEFP) and provides background information about local, state and federal support of education in the State.

The second section (Description of State Distribution) identifies legal authorizations, outlines the requirements for participation, defines terms, and describes the current formula for distributing state funds to public schools.

The appendices supply details about selected parts of the funding program and summarize information about related state programs.

Suggestions from readers for refinements, revisions, or extensions of this report which would result in the presentation of more useful information will be appreciated.

I N T R O D U C T I O N

Traditionally state agencies have distributed dollars to school districts by formulas based upon instruction units or special services. In 1973, the Florida Legislature passed the Florida Education Finance Program (FEFP) which changed the focus for funding education in the State. The intent of the law is:

> "To guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." Section 236.012 (1), F.S.

The key feature of the finance program is to base financial support for education upon the individual student participating in a particular educational program rather than upon the numbers of teachers or classrooms. FEFP funds are generated by multiplying the number of full-time equivalent students (FTE's) in each of 27 educational programs by cost factors to obtain weighted FTE's. Weighted FTE are then multiplied by a base student allocation and multiplied by a district cost differential to determine the basic amount for the operation of the various programs which earn FEFP funding in the district. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs.

To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying program cost factors, (2) district cost differentials, (3) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population, and (4) required local effort.

The following paragraphs provide backgroud information regarding financial support for education in Florida. The information relates to state, local and federal sources of support for public education in the state. The school districts of Florida received 51.5% of their financial support of schools from state sources, 37.9% from local sources and 10.7% from Federal sources for 1975-76. In comparing Florida with all 50 states in percentage of support by source, Florida ranks 17th in state support, 34th in local support, and 16th in federal support.

State Support -- Funds for state support to school districts are provided primarily by legislative appropriations. The major proportion of state support is distributed under the provisions of the Florida Education Finance Program. The distribution of state funds is described in detail in the "Description of State Distribution" section of this document.

Capital outlay funds to the districts are provided in two sections of the Constitution of the State of Florida. Article XII, Section 9(d) provides a stated amount to each district annually from proceeds of licensing of

motor vehicles. Article XII, Section 9(a) provides that school districts may share in the proceeds from gross utilities taxes as provided by legislative allocation.

In addition to the basic FEFP, funds are appropriated for categorical programs. These programs are listed in the "Description of State Distribution" section of this document and are described in more detail in Appendix E. There are also five special allocations with funds for environmental education programs, for instructional materials for the visually handicapped, for adult community instructional services, for school volunteer programs, and for compensatory education programs.

Other State Support -- Racing Commission funds are distributed to each county commission in equal amounts. Many county commissions share this revenue with school districts according to Legislative Acts of local application.

Local Support -- Local revenue for school support is derived primarily from real and personal property taxes. There are no local non-property taxes levied specifically for schools. Each of the 67 school districts in the State is a county-wide district.

Each school board desiring to participate in the state allocation of funds for current operation of schools may levy up to 8 mills of tax on the nonexempt assessed valuation of property for the current operation of the schools. Each board must levy the millage rate specified as the required local effort; for 1977-78 this rate is 6.4 mills. Under present law the rate is set each year by the Legislature.

In addition, qualified electors may vote an additional millage levy for operation and capital outlay purposes for a period not to exceed two years. State Board of Education Rules prohibit school districts from issuing school bonds in excess of 10% of the nonexempt assessed valuation of the district except with specific State Board approval.

Tax levies for debt service are in addition to the levies for current operation but are limited by State Board of Education Rules to 6 mills except with specific State Board approval.

Federal Support -- The State Board of Education must approve plans for cooperating with the Federal government in carrying out any phase of the educational program in which it finds cooperation desirable and must provide for the proper administration of funds apportioned to the State from Federal appropriations. The State Board is responsible for prescribing rules covering all contracts or agreements made with Federal agencies by tax supported public schools. All funds accruing from contracts entered into by a district school board and a Federal agency, pursuant to rules of the State Board, must be accounted for as prescribed by the State Board.

The State Commissioner is responsible for recommending ways of cooperating with the Federal government on any phase of the educational program in which cooperation is desirable. The Commissioner recommends policies

for administering funds appropriated from Federal sources to the State for any educational purpose, and provides for the execution of plans and policies approved by the State Board.

Local school districts receive funds from the Federal government directly and through the State as an administering agency. Local school districts may receive federal funds from various agencies such as the Department of Labor; Veterans Administration; Department of Interior; Department of Health, Education, and Welfare; Office of Economic Opportunity; Department of Defense; and Department of Agriculture.

Examples of Federal legislation under which local school districts may receive revenue are:

Adult Education Act, Title III, PL 91-600, as amended
Civil Rights Act, PL 81-920, as amended
Civil Rights Act of 1964, Title IV, PL 88-352
Comprehensive Employment Training Act of 1973, PL 93-20
Economic Opportunity Act of 1964, Neighborhood Youth Corps, PL 88-452
Education for All Handicapped Children Act, PL 94-142
Education of the Handicapped, PL 91-230
Education Professions Development Act, PL 90-35, Part B-2
Elementary and Secondary Education Act of 1965, Titles I, IV-B, IV-C, VI, and VII, PL 89-10, as amended
Emergency School Assistance Program, PL 91-380
Federal Communications Act (ETV Facilities), PL 87-447
Head Start, PL 91-177
Higher Education Facilities Act of 1963, PL 88-204
National Forest Funds, PL 83-690
National School Lunch Act of 1946, PL 79-396, as amended
School Assistance (Construction) in Federally Affected Areas, PL 81-815, as amended
School Assistance (Current Operation) in Federally Affected Areas, PL 81-874, as amended
Veterans' Readjustment Assistance Act of 1952, PL 82-550, as amended
Vocational Education Act of 1963, as amended by PL 94-482 and 95-40

This report addresses the funding of public K-12 and adult education administered by the school districts in the State. It does not describe financial support of the community colleges nor of the universities.

DESCRIPTION OF
STATE DISTRIBUTION

FLORIDA EDUCATION FINANCE PROGRAM

LEGAL AUTHORIZATION -- Sections 236.012-236.68, Florida Statutes

APPROPRIATION -- $1,073,322,558

REQUIREMENTS FOR PARTICIPATION -- Each district which participates in the state appropriations for the Florida Education Finance Program (FEFP) must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the following requirements:

(1) Maintain adequate and accurate records including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form, on or before the date due, each annual or periodic report which is required by the Rules of the State Board.

(2) Operate all schools for a term of at least 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the State Board may prescribe procedures for altering this requirement.

(3) Provide written contracts for all instructional personnel and require not less than 196 days of service for all members of the instructional staff.

(4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with the provisions of the law and Rules of the State Board.

(5) Observe all requirements of the State Board relating to the preparation, adoption, and execution of budgets for the district school system.

(6) Levy the required local effort millage rate (6.4 mills for 1977-78, Chapter 77-465, Laws of Florida) but no more than 8 mills on the nonexempt assessed valuation of the district, exclusive of the district millage voted for operation and capital outlay purposes under the provisions of Article VII Section 9(b) of the Constitution of the State of Florida and for required debt services under the provisions of Article VII Section 12 of the Constitution of the State of Florida. In addition an amount equal to $120 for each post-secondary vocational student is to be added to and become a part of the required local effort for each district.

(7) Maintain an ongoing systematic evaluation of the educational program needs of the district and develop a comprehensive annual and long-range plan for meeting the needs.

DEFINITIONS -- The following statements define terms used in the Florida Education Finance Program.

Membership hour -- A membership hour is sixty minutes of the district's instructional program as defined by the district school board. Instructional periods other than sixty minutes should be converted to two place decimal form. For example, a student with six periods of 55 minutes (.92 hour) would be in membership 5.52 hours per day.

Full-time equivalent student -- The following statements define a full-time equivalent student in accordance with the provisions of the FEFP:

(1) A full-time student in any of the programs listed in the FEFP.

(a) Grades 4-12 (regular session)

One student on the membership roll of one school program or a combination of school programs for five school days (one school week) or the equivalent consisting of not less than 25 net hours.

(b) Grades 4-12 (double session)

One student on the membership roll of one school program or a combination of school programs for five school days (one school week) or the equivalent consisting of not less than 22½ net hours.

(c) Kindergarten - Grade 3 (regular session)

One student on the membership roll of one school program or a combination of school programs for five school days (one school week) or the equivalent consisting of not less than 20 net hours.

(d) Kindergarten - Grade 3 (double session)

One student on the membership roll of one school program or a combination of school programs for five school days (one school week) or the equivalent of not less than 17½ net hours.

(2) A combination of full-time or part-time students in one of the programs listed in the FEFP which is the equivalent of one full-time student based on the following calculations.

(a) A full-time student, except post-secondary and adult, in a combination of programs listed in the FEFP shall be a fraction of a full-time equivalent membership in each program equal to the number of net hours per week for which he is a member divided by 25.

(b) A student in the basic half-day kindergarten program of not less than 12½ net hours shall earn ½ of a full-time equivalent membership.

(c) A part-time student, except post-secondary and adult, shall be a fraction of a full-time equivalent membership in each basic and special program equal to the number of net hours or major fraction thereof per week for which he is a member divided by 25.

(d) All post-secondary and adult students shall be a portion of a full-time equivalent membership in each special program equal to the net hours or major fraction thereof per fiscal year for which he is a member, divided by 900.

For the purposes of calculating the full-time equivalent student membership, a student is considered in membership until he withdraws or until the sixth consecutive school day of his absence, whichever comes first.

Full-time equivalent student membership in programs scheduled for more than 180 days shall be limited to special exceptional student, vocational-technical, and adult general education programs and to basic programs offered for promotion or course credit instruction, provided that promotion policies do not include remedial, enrichment, or recreational activities.

Residents of Sunland Centers and mental health institutions may generate full-time equivalent membership and participate in public school programs when it is the desire of the school district and if the students meet the criteria for participating in the FEFP.

Program cost factor -- The Legislature established cost factors based on relative cost differences among the programs listed below. For example, one full-time equivalent student in grades 4 through 9 earns $827.00. However, one full-time equivalent student in grades K through 3 earns 1.234 multiplied by $827.00 which equals $1,020.52.

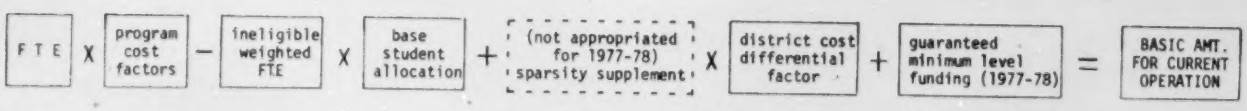
Basic Programs	Cost Factor
Kindergarten and Grades 1, 2, and 3	1.234
Grades 4, 5, 6, 7, 8, and 9	1.00
Grades 10, 11, and 12	1.10
Special Exceptional Student Programs	
Educable mentally retarded	2.30
Trainable mentally retarded	3.00

Special Exceptional Student Programs (Contd.)	Cost Factor
Physically handicapped	3.50
Physical & occupational therapy, part-time	6.00
Speech and hearing therapy, part-time	10.00
Deaf	4.00
Visually handicapped, part-time	10.00
Visually handicapped	3.50
Emotionally disturbed, part-time	7.50
Emotionally disturbed	3.70
Socially maladjusted	2.30
Specific learning disability, part-time	7.50
Specific learning disability	2.30
Gifted, part-time	3.00
Hospital & homebound, part-time	15.00
Profoundly handicapped	4.95
Special Vocational-Technical Programs	
Vocational Education I	4.26
Vocational Education II	2.64
Vocational Education III	2.18
Vocational Education IV	1.69
Vocational Education V	1.40
Vocational Education VI	1.17
Special Adult General Education Programs	
Adult Basic Education & adult high school	1.28
Adult community service*	.675

Base student allocation -- The base student allocation is determined annually by the Legislature. For the 1977-78 school fiscal year, the base student allocation is $827.00. However, this allocation may be adjusted upward if the appropriation exceeds the total amount earned by school districts. This allocation is not adjusted downward in the event that the appropriation falls short of the total amount earned by school districts. However, provision has been made for a proration of the FEFP allocation as described later.

FORMULA FOR DISTRIBUTING STATE DOLLARS

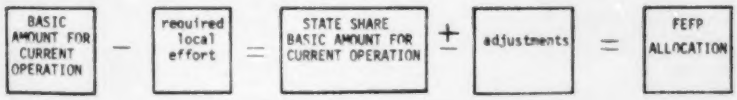
Overview -- The BASIC AMOUNT FOR CURRENT OPERATION under the FEFP for each district is determined in the following manner:



* Not funded through FEFP for 1977-78. Funds are provided through grants for community instructional services as described later.

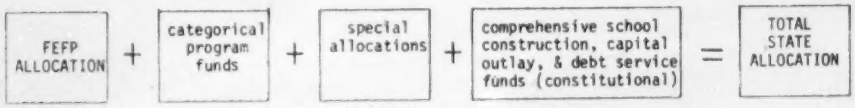
1. the full-time equivalent student membership in each program; multiplied by
2. the cost factor for each program; minus
3. ineligible weighted FTE; multiplied by
4. the base student allocation factor; plus
5. the sparsity supplement (not appropriated for 1977-78); multiplied by
6. the district cost differential factor; plus
7. the guaranteed minimum level funding (no loss or hold harmless)

The FEFP ALLOCATION for the support of public education is determined in the following manner:



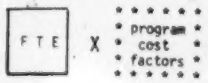
1. from the basic amount for current operation, subtract
2. the required local effort;
3. to the remainder, which is the state share of the basic amount for current operation, add or subtract any applicable adjustments

The TOTAL STATE ALLOCATION for the support of public education is determined in the following manner:



1. to the FEFP allocation; add
2. the categorical program funds; add
3. any special allocations due; add
4. the constitutional capital outlay and debt service

The following paragraphs more fully describe each step in the funding formula.



Section 236.081(1)(a), Florida Statutes, specifies that full-time equivalent membership is determined in the following manner. During each of several school weeks during the fiscal year, a program membership survey of each school is made by each district by aggregating the full-time equivalent student membership of each program by school and by district.

The district's full-time equivalent membership is computed and maintained in accordance with rules of the State Board.

Section 6A-1.451(3), State Board Rules, establishes that during the year, at least four full-time equivalent student membership surveys are conducted under the administrative direction of and on the schedule provided by the Commissioner. Section 236.081(1)(a), F.S. specifies that the number of full-time equivalent membership surveys shall not exceed nine in a fiscal year.

The Commissioner's 1977-78 full-time equivalent student membership survey schedule is as follows:

SURVEY	DATES	PERIOD COVERED
1	July 11 - 15	July 1, 1977 to the beginning of the 180 day school year as defined by the district.
2	October 10 - 14	The first 90 days of the 180 day school year as defined by the district.
3	February 13 - 17	The second 90 days of the 180 day school year as defined by the district.
4	June 26 - 30	From the end of the 180 day school year as defined by the district through June 30, 1978.

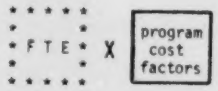
The Commissioner has the authority to establish for any school district or school an alternate period for a full-time equivalent student membership survey within six weeks subsequent to the regular statewide survey period if evidence is submitted by the school district indicating an abnormal fluctuation in student membership occurred at the time of the statewide survey period. The Commissioner must limit his consideration of "abnormal fluctuation" to changes of more than 25% in any school or 5% in any district between the full-time equivalent student membership at the time of the regular statewide survey and the alternate period. The "abnormal fluctuation" must be caused by factors such as major student boycotts; civil disturbances; in- or out-migration in agricultural, industrial, or federal installations or contractors; or providential causes beyond the control of the district school board.

Students in a program scheduled for less than 180 days shall be a fraction of full-time equivalent member based upon the number of scheduled days divided by 180.

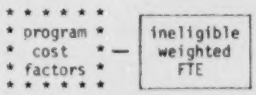
For the purpose of calculating the full-time equivalent student membership, a student is eligible if both of the following conditions are satisfied.

(1) The student is in program membership at least one day during the survey, and

(2) The student is in attendance at least one of the days of the survey or one of the six days preceding the survey on which attendance was scheduled in school.



The FTE is multiplied by the appropriate program cost factor to produce weighted FTE for each program. The 27 programs identified by the Legislature are arranged into areas consisting of (1) basic programs, (2) special exceptional student programs, (3) special vocational-technical programs, and (4) special adult general education programs. The cost factors identified for the programs range from 1.00 for grades 4-9 basic to a high of 15.00 for hospital and homebound part-time students. (See pages 6 & 7.)



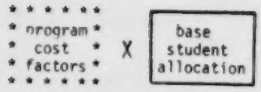
The Legislature placed the following constraints or caps on the level of state support in certain of the program areas:

(1) There is no limit specified for the basic programs.
(2) The weighted full-time equivalent student membership in special exceptional student programs must not exceed 222,301.
(3) The weighted full-time equivalent student membership in special vocational-technical programs must not exceed 336,575.
(4) The weighted full-time equivalent student membership in the adult basic education and adult high school programs must not exceed 35,759.
(5) The weighted full-time equivalent student membership in the adult community service program must not exceed 0. (See explanation on page 15.)

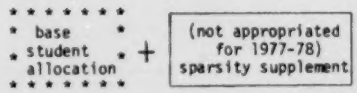
In administering the maximums, the Department reviews each district's program and needs with each scheduled student membership survey and reassigns the authorized weighted membership within the maximums provided.

In any district in which the actual full-time equivalent membership multiplied by the appropriate cost factors exceeds the assigned maximum, such excess full-time equivalent student membership is computed at a cost factor of 1.00

Examples of administering the maximums can be found in Appendix B.



The base student allocation is determined annually by the Legislature. For the 1977-78 school fiscal year, the base student allocation is $827.00. However, this allocation may be adjusted upward if the appropriation exceeds the total amount earned by school districts. This allocation is not adjusted downward in the event that the appropriation falls short of the total amount earned by school districts; however, provision has been made for a proration of the FEFP allocation as described later.

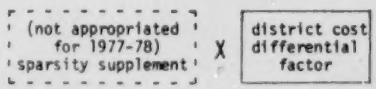


Annually, in an amount to be determined by the Legislature, some school districts will qualify for a sparsity supplement. For 1977-78, the Legislature appropriated no funds for the sparsity supplement. The factor of extra cost to school districts due to sparsity of pupil population for equivalent educational programs is computed as follows:

$$\text{Sparsity factor} = \left\{ \frac{1101.8918}{\text{2700 plus the sparsity index of the district}} \right\} \text{ minus } 0.1101$$

Districts with a sparsity index of 1,000 or less are computed as having a sparsity index of 1,000 and districts having a sparsity index of 7,308 and above are computed as having a sparsity factor of 0.

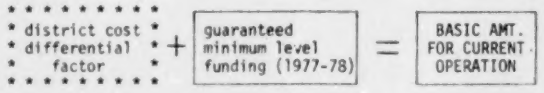
The district sparsity index is computed by dividing the total number of full-time equivalent students in all programs in the district by the number of senior high school centers in the district, not in excess of three. The senior high school centers must be approved as permanent centers by a survey made by the Department of Education.



Next, the district cost differential factor is applied to the formula. The cost differential factors range from a low of 0.92840 to a high of 1.06648. See Appendix C for a list of the 1977-78 district cost differential factors and an explanation of their derivation.

Vocational Equipment

Of the amount generated by weighted full-time equivalent students in 1977-78 in Vocational programs, $6,000,000 is required to be earmarked solely for the purpose of purchasing equipment for vocational classes. These funds shall be allocated on a weighted Vocational full-time equivalent student basis. An additional $6,200,000 of Federal Vocational Funds are also earmarked for the purchase of Vocational Education equipment.



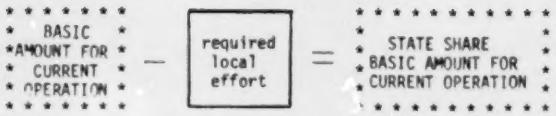
A guaranteed minimum level funding (no-loss or hold-harmless provision) is added which guarantees that each district will receive a minimum increase of 10% in total potential funding per full-time equivalent student in 1977-78 over the total funding available per full-time equivalent student in 1976-77.

The 1976-77 total funding available is determined by (1) the full-time equivalent students, (2) multiplied by the respective program cost factors, (3) minus the respective ineligible weighted full-time equivalent students, (4) multiplied by the base student allocation, (5) multiplied by the district cost differential, (6) minus any prorated-amount-less-adjustment, (7) plus the calculated yield of the actual non-voted millage levied in 1976-77 on 95% of the 1976 tax roll for school purposes.

The 1977-78 total potential funding available is determined by (1) the full-time equivalent students, (2) multiplied by the respective program cost factors, (3) minus the respective ineligible weighted full-time equivalent students, (4) multiplied by the base student allocation, (5) multiplied by the district cost differential, (6) minus any prorated-amount-less-adjustment, (7) plus post secondary vocational fees and plus the calculated yield of eight mills as applied to 95% of the 1977 official final tax roll for school purposes.

The actual allocation for guaranteed minimum level funding is computed by adding the 1976-77 FEFP dollars before prior year adjustments to the non-voted millage levied on 95% of the tax roll. This total is (1) divided by unweighted FTE from that 1976-77 FEFP Computation, (2) multiplied by the unweighted FTE in the 1977-78 estimated program, and (3) increased by 10%. To this base is compared a total of the gross FEFP dollars from this computation, and 8 mills times 95% of the 1977 estimated tax roll, plus post-secondary vocational fees. If the latter total is less than the base, the difference is the guaranteed minimum level funding.

Those districts qualifying for guaranteed minimum level funding for 1977-78 generally had a non-exempt assessed valuation per full-time equivalent student amount which was not increasing as much as the state average and/or a district cost differential which was decreasing.

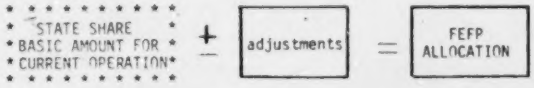


The district required local effort is subtracted from the basic amount for current operation. The amount (required local effort) that each district must provide toward the cost of the Florida Education Finance Program shall be calculated in the following manner.

The Department of Revenue on or before July 10, based on the latest available data obtained from the local property appraisers, certifies to the Commissioner of Education its most recent estimate of the nonexempt assessed valuation of each school district for the current calendar year. The Commissioner, upon receipt of the data, calculates each district's required local effort by computing 95% of the district's nonexempt assessed valuation and multiplying this product by the millage rate prescribed in the current year's general appropriation act, which for 1977-78 is 6.4 mills.

The Department of Revenue, upon receipt of the official final tax roll from each of the property appraisers, certifies to the Commissioner the total assessed valuation of nonexempt property in each school district, subject to several provisions regarding contested assessments. The Commissioner then recalculates each district's required local effort. This revised calculation is the official required local effort for that district for that fiscal year. The official final tax roll is the one on which the tax bills are computed and mailed to tax payers.

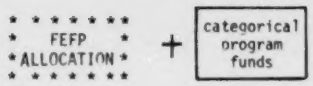
In addition an amount equal to $120 for each post-secondary vocational unweighted full-time equivalent student is to be added to and become a part of the required local effort for each district.



Sample FEFP calculations for a district can be found in Appendix B. FEFP calculations for original distribution can be found in Appendix D.

Prorated Amount Less Adjustment -- If the funds appropriated for the total program are insufficient to pay the requirements in full, a procedure for prorating available funds is established to insure maintenance of the equalization principle.

Prior Year Adjustment -- A provision is also added to authorize the Department to make prior-year adjustments in the allocation of funds to a district for arithmetical errors, assessment roll changes, full-time equivalent student membership errors, or allocation errors revealed in an audit report.



Categorical program funds are added to the basic FEFP program funds distributed to districts. These categorical appropriations may be funded as general and transitional categorical programs. It is the intent of the Legislature that no transitional categorical program be funded for more than four fiscal years from the date of original authorization. The 1977-78 categorical programs are listed below:

General Categorical Programs

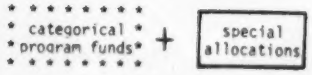
Legal Authorization	Program Title	1977-78 Appropriation
228.071	Community Schools	$ 1,800,000
229.545	Educational Leadership Training Program	None
236.122	Instructional Materials	$14,475,032
228.195	School Lunch Programs	$ 3,953,239**
236.088	Student Development Services	$15,865,295
236.083	Student Transportation	$43,198,855
233.069	Vocational Improvement Fund	None

Transitional Categorical Programs

Federal only	Bilingual Program (1973)*	None
233.067	Comprehensive Health Education Program (1973)*	$ 961,700
233.063	Driver Education (1973)* (Program funded in basic FEFP, 1977-78)	None
229.832	Exceptional Child Support Services (1974)* (Regional Diagnostic-Resource Centers)	$ 620,100
None	Profoundly Handicapped (1977)*	None***
232.255	Safe Schools Program (1973)*	None

* Date of original authorization or 1973 whichever is later.
** These funds used for state matching of federal food and nutrition funds.
*** The Profoundly Handicapped Program has been funded as a cost factor program under the FEFP for 1977-78. (See explanation in Appendix E.)

Additional information is contained in Appendix E.



Any special allocation of state dollars to districts is added to the amount distributed to districts. One such allocation is the District Environmental Education Act of 1973 (Section 229.8055, FS) as amended in 1975. This act specifies that each district school board, and each school principal through the district school board, may submit to the Commissioner a proposed program designed to effectuate an exemplary environmental education project in the district. In practice, most school districts have participated in the program each year and project funding has ranged from $500 to nearly $30,000. During the 1977-78 fiscal year there is a $270,954 appropriation to be distributed among proposed projects.

Another example is the provision of instructional materials for the visually handicapped of the State as provided in Section 233.056, Florida Statutes. The appropriation of $145,445 (1977-78) for the support of an instructional materials center is to provide materials for the visually handicapped throughout the State.

A third example is the Adult Community Instructional Services Program. This program was not included in the Florida Education Finance Program for funding purposes for 1977-78. However, an amount of $3,271,661 has been appropriated for the support of Community Instructional Services offered by school districts and community colleges for 1977-78.

The Commissioner has developed procedures for the equitable distribution of these funds to the various school districts and community colleges, after giving consideration to "need, target population, existing or potential duplication of effort, estimated costs and appropriate fees to be charged." The regional coordinating councils play a role in determining the distribution of these funds. Priority is given to those programs that include arrangement for the cooperative use of facilities and resources of other public or private institutions, agencies, and organizations. These funds are for the support of educational activities, courses, and programs based upon significant community problems related to the environment, health, safety, human relations, government, child rearing, and consumer economics.

A fourth special allocation is for the school volunteer program with a 1977-78 appropriation of $241,500. Prior to receiving funds districts must submit plans to the Department describing their activities for both new and continuing school volunteer programs. Districts may use these funds for any purposes directly supporting the volunteer activities described in their plan.

Funds from the school volunteer program appropriation are to be allocated as follows, provided the district matches its state allocation on at

least an equal basis with its own funds:

Districts with 200 or more schools	-	$18,000
Districts with 100 to 199 schools	-	12,000
Districts with 50 to 99 schools	-	6,000
Districts with 10 to 49 schools	-	3,000
Districts with less than 10 schools	-	1,500

The fifth special allocation is for the Compensatory Education Program with a 1977-78 appropriation of $10,000,000. This program takes note of the requirements within the "Educational Accountability Act of 1976" relating to the provision of special remedial programs for students because of inability to meet minimum basic skills, and establishes a state program to provide supplemental funds to each school district for the purpose of direct remedial instruction for these students.

The program provides that the funds appropriated annually by the Legislature be allocated proportionately to each school district on the basis of the number of students in Grades 3, 5, 8, and 11 whose scores on the statewide student assessment tests are at the 25th percentile or below.

In order to receive its allocated funds, each school district must submit a plan to the Department of Education describing its proposed program, including a summary of all remedial and compensatory instruction to be provided from all sources of funds: Federal, State or local.

The application must include a description of the program to be conducted at each separate school or location in the district, along with the estimated number of participating students and personnel and the budget for each such program.

In order to be eligible for funding, programs must meet the following criteria:

(1) Each participating student must be identified through the district assessment program to need special assistance in order to raise his level of educational attainment in basic skills to that appropriate for his age.

(2) The program must be based on performance objectives related to educational achievement in the basic skills and designed to meet the special educational needs of each participating student.

(3) The program must be evaluated in a manner consistent with the performance objectives, including a pre-test and post-test for each participating student, and the effectiveness of the program will be determined based upon the increase in student achievement in the basic skills of reading, mathematics, and writing.

(4) The accounting of the state and local funds expended by the district for this program must be separate from the accounting of all other funds expended by the district. A report must be made to the Department on expenditures of these funds.

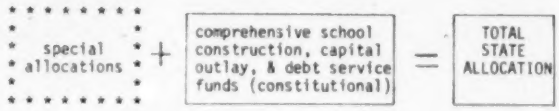
(5) The program must be designed in a manner as to permit the exclusion of instructional staff members from comparability requirements of Title I of the Elementary and Secondary Education Act.

Each application by a district must contain an assurance that the funds will not be used in a supplantive manner, and that the program will not result in a decrease of any state, local or federal funds which have been available for the education of such students.

The Commissioner, within sixty (60) days following receipt of the district's plan, must transmit the funds to the district.

The Commissioner prepares and transmits to the Legislature, prior to January 10 of each year, a report showing the number of students participating in approved programs, the extent to which achievement has increased, the programs which appear to be most successful, and an analysis of the expenditure of funds by district.

The program further requires that, beginning with the 1978-79 school year, the Commissioner evaluate the cost-effectiveness of the district Compensatory Education Programs which have been in operation for two or more years, and terminate state funds for the five programs determined to be the least cost-effective each year.



Article XII, Section 9(a), of the Constitution of the State of Florida and Section 235.435, Florida Statutes, provide comprehensive school construction and debt service funds to Florida school districts, along with specified amounts to the Boards of Trustees of Community Colleges, the Board of Regents and the Board of Trustees of the Florida School for the Deaf and Blind. The State Board of Education may allocate up to the amount authorized for approved capital outlay projects.

For 1977-78, $66,989,779 has been allocated for approved capital outlay projects for school districts. Of this amount $1,500,000 is for projects for the trainable mentally retarded, severely mentally retarded, deaf, and physically handicapped. In addition, for 1977-78, $23,568,989 has been allocated for approved capital outlay projects for designated area vocational-technical centers.

The annual allocation to each district is determined as follows:

(1) Determine the cost of the projected school plant needs, the

five year projected debt service needs on voted ad valorem bonds, and the expenditures of ad valorem taxes in excess of 10 mills for each district for the past five years. Funds budgeted from current ad valorem tax revenue will not be considered in determining the unmet need. (See Section 235.435 (1), F.S.)

(2) Determine the projected additional resources available under the provisions of Section 9(d), Article XII of the State Constitution as amended in 1972, and the projected amount available to each district from other fund sources allocated for school plants.

(3) From the costs of the projected school plant and 5-year projected debt service needs on local bond issues for each district subtract the projected additional resources available and add the expenditure of ad valorem taxes in excess of 10 mills. The result represents the estimated cost of unfunded school plant and debt service needs for each district.

(4) The funds are allocated to the respective districts in proportion to their percentage of the state total of unfunded school plant and debt service needs.

Relocatables provided under Section 235.211, F.S. are included in the district inventory of school facilities, but shall only be rated at one-half of actual pupil capacity for purposes of the inventory and future needs determination.

Relocatable facilities (Section 235.211, F.S.) -- Upon the request of a district school board, the State Board of Education provides relocatable educational facilities for use at school centers where there is an immediate need for pupil stations and where there is reason to believe the pupil population will not remain stable.

The Department is empowered and directed to provide systems-based, modular, relocatable facilities and to purchase or contract for purchase of such modular relocatable facilities. The ownership of such facilities rests with the State Board, and they are loaned to district school boards for use as instructional facilities on a pupil-station-need basis.

Requests for use of these facilities are based on the relative numbers of students in each district in excess of the single-session capacity of the district.

Article XII, Section 9(d), of the Constitution of the State of Florida provides capital outlay and debt service funds for school districts. It specifies that the first proceeds of the revenues derived from the licensing of motor vehicles shall be distributed annually among the school districts in the ratio of the number of instruction units. These funds may be pledged for the payment of State Board of Education bonds (see Appendix I).

For distribution purposes, the 1967-68 school fiscal year was established as a base year with districts receiving $600 per instruction unit up to the 1967-68 total and $800 per instruction unit for those units above the base. The units beyond the base are designated "growth units."

Section 236.602(1), Florida Statutes, specifies the procedures for computing instruction units from FTE's. The number of current instruction units in districts is computed annually by the Department by multiplying the number of full-time equivalent students in each district by the program cost factors (Section 236.081(1)(c), Florida Statutes) and dividing by twenty-three, except that all basic program cost factors shall be one, and the special program cost factors for hospital and homebound part-time and for adult community service shall be zero.

Any portion of the fund not expended during any fiscal year may be carried forward.

The preceding pages describe the formula for distributing state dollars for the support of public education in Florida.

The appendices provide additional or more detailed information.

APPENDIX A

SUMMARY STATE FUNDS
PUBLIC EDUCATION 1977-78

Category	Amount
Florida Education Finance Program	$1,073,332,558
Categorical Programs	
General Programs	
Community Schools	1,800,000
Education Leadership Training	None
Instructional Materials	14,475,032
School Lunch Program	3,953,239
Student Development Services	15,865,295
Student Transportation	43,198,855
Vocational Improvement Fund	None
Transitional Programs	
Bilingual Program	None
Comprehensive Health Education Program	961,700
Driver Education	None
Exceptional Child Support Services (Diagnostic-Resource Centers)	620,100
Profoundly Handicapped	None*
Safe School Program	None
District Environmental Education Program	270,954
Visually Handicapped Resources (Instructional Materials Center)	145,445
Adult Community Instructional Services Program	3,271,661**
School Volunteer Program	241,500
Compensatory Supplement	10,000,000
Comprehensive School Construction and Debt Service	66,989,779***
	23,568,989***
K-12 Capital Outlay and Debt Service	57,488,998****

* The Profoundly Handicapped Program has been funded as a cost factor program under the FEFP for 1977-78. (See explanation in Appendix E.)

** A share of this amount is for Community Colleges.

*** Public Education Capital Outlay and Debt Service Trust fund in which the Gross Receipts Tax Trust Fund is deposited. (For more details, refer to last paragraph, page 17.)

**** School Capital Outlay Amendment Program.

APPENDIX B

SAMPLE FEFP CALCULATIONS

This sample FEFP calculation focuses on one district (District "X") and supplies examples of each computation required to arrive at the total allocation of state funds for District "X".

District "X"
District Cost Differential 1.01234
Base Student Allocation $827.00
Non-Exempt Assessed Valuation $3,562,166,447
Required Local Effort: 0.0064 x 0.95 x $3,562,166,447 = $21,657,972

FTE Counts by District

	COUNT 1 UNWEIGHTED (SUMMER COUNT)	COUNT 2 UNWEIGHTED	COUNT 3 UNWEIGHTED	COUNT 4 UNWEIGHTED (SUMMER COUNT)	TOTAL UNWEIGHTED
BASIC EDUCATION PROGRAMS					
Kindergarten Through Grade 3		9,434.25	9,570.23	.64	19,005.12
Grades 4, 5, 6, 7, 8, and 9	86.90	19,090.14	18,851.78	108.88	38,137.70
Grades 10, 11 and 12	75.31	3,352.47	3,072.26	92.70	6,592.74
SPECIAL PROGRAMS (only sample programs shown)					
EXCEPTIONAL EDUCATION PROGRAMS					
Educable Mentally Retarded	3.99	479.47	538.22	4.39	1,026.07
Physically Handicapped	1.61	87.18	92.89	1.14	182.82
VOCATIONAL EDUCATION PROGRAMS (secondary only)					
Vocational EDUCATION III	14.38	993.34	995.90	83.13	2,086.75
ADULT GENERAL EDUCATION PROGRAMS					
Adult-Community Service	37.25	247.92	278.53	78.58	642.28

PROGRAM (only sample programs shown)	UNWEIGHTED FTE REPORTED	WEIGHTED FTE REPORTED	WEIGHTED FTE INELIGIBLE	WEIGHTED FTE NET
K - Grade 3	19,005.12	23,452.31808	---------	23,452.31808
Grades 4-9	38,137.70	38,137.70000	---------	38,137.70000
Grades 10-12	6,592.74	7,252.01400	---------	7,252.01400
Educable Mentally Retarded	1,026.07	2,359.96100	00	2,359.96100
Physically Handicapped	132.82	639.87000	143.99286	495.87714
Vocational Education III	2,086.75	4,549.11500	00	4,549.11500
Adult Community Service	642.28	433.53900	433.53900	00
TOTAL				76,246.98522

	76,246.98522
Net weighted FTE x Base Student Allocation	x $ 827.00
	$63,056,257.
	$63,056,257.
Multiplied by District Cost Differential	x 1.01234
	$63,834,371.
	$63,834,371.
Plus Guaranteed Minimum Level Funding, if any	+ 0
	$63,834,371.
	$63,834,371.
Minus Required Local Effort	-21,657,972.
STATE SHARE BASIC AMOUNT FOR CURRENT ALLOCATION	$42,176,399.

To this amount, adjustments are made producing the FEFP allocation.

To this amount
(a) the categorical program funds are added,
(b) the special allocations are added, and
(c) comprehensive school construction, capital outlay, and debt service funds are added,

producing the TOTAL STATE ALLOCATION.

ADMINISTERING PROGRAM MAXIMUMS ("CAPS")

When the actual full-time equivalent membership multiplied by the appropriate cost factor exceeds the assigned maximum, such excess full-time equivalent membership is computed at a cost factor of 1.00. Unused program maximums may be reassigned by the Department to the program having the highest incidence of need within major program areas (exceptional students, vocational and adult general education).

Sample Calculation for Physically Handicapped Program

(1)
```
  182.82     actucal unweighted FTE
    3.50     program cost factor (physically handicapped)
  639.87000  actual weighted FTE
```

(2)
```
  639.87000  actual weighted FTE
 -438.28000  assigned maximum weighted FTE
  201.59000  difference in actual/assigned weighted FTE
```

(3) Program Cost Factor 3.50 ⌋ 201.59000 — 57.59714 unweighted FTE's above maximum; difference in weighted FTE

(4) 57.59714 x 1.00 = 57.59714 weighted FTE above maximum

(5)
```
  438.28000  assigned FTE maximum
+  57.59714  FTE's above maximum
  495.87714  net weighted FTE earned
```

Alternate Sample Calculation

```
 -201.59000  over maximum
+  57.59714  FTE at weight of 1.00
 -143.99286  net weighted FTE over maximum

 +639.87000  reported FTE earned
 -143.99286  net weighted FTE over maximum
  495.87714  net weighted FTE earned
```

APPENDIX C
DISTRICT COST DIFFERENTIAL FACTORS
1977-78

The Commissioner of Education annually computes for each district the current year's district cost differential. In computing the district cost differential, the Commissioner averages the Florida price level indices for each of the last three years. Each district's price level index shall be multiplied by 0.008. To this product shall be added 0.200. The resulting sum shall be the cost differential for that district for that year.

Alachua	0.97432	Lake	0.96904
Baker	0.96680	Lee	1.01048
Bay	0.95408	Leon	0.97176
Bradford	0.92936	Levy	0.94944
Brevard	0.98504	Liberty	0.93976
Broward	1.03728	Madison	0.94776
Calhoun	0.94496	Manatee	0.98768
Charlotte	0.98832	Marion	0.95800
Citrus	0.96416	Martin	1.01328
Clay	0.98152	Monroe	1.06648
Collier	1.03848	Nassau	0.95752
Columbia	0.98104	Okaloosa	0.96808
Dade	1.04688	Okeechobee	0.97656
DeSoto	0.96184	Orange	0.97288
Dixie	0.95456	Osceola	0.95704
Duval	0.98720	Palm Beach	1.04432
Escambia	0.94480	Pasco	0.95808
Flagler	0.99736	Pinellas	0.99872
Franklin	0.94216	Polk	0.96920
Gadsden	0.94008	Putnam	0.94344
Gilchrist	0.96104	St. Johns	0.98144
Glades	0.97544	St. Lucie	0.98080
Gulf	0.94272	Santa Rosa	0.94848
Hamilton	0.95496	Sarasota	0.99872
Hardee	0.95736	Seminole	0.97288
Hendry	0.97656	Sumter	0.96200
Hernando	0.95872	Suwannee	0.93336
Highlands	0.96704	Taylor	0.95808
Hillsborough	0.97728	Union	0.94336
Holmes	0.92840	Volusia	0.98488
Indian River	1.00632	Wakulla	0.95760
Jackson	0.94160	Walton	0.94416
Jefferson	0.97216	Washington	0.93416
Lafayette	0.94992		

FLORIDA DEPARTMENT OF EDUCATION
FLORIDA EDUCATION FINANCE PROGRAM, 1977-1978

DISTRICT NAME	UNWEIGHTED FTE REPORTED	WEIGHTED FTE COMPUTED	WEIGHTED FTE INELIGIBLE	WEIGHTED NET FTE	FTE×BASE ALLOCATION	FTE×BASE×COST INDEX	NO-LOSS ALLOCATION	SUBTOTAL
ALACHUA	23,778.00	32,170.43	0.00	32,170.43	26,604,946	25,921,731	329,501	26,251,232
BAKER	3,561.59	4,450.80	0.00	4,450.80	3,680,812	3,558,609	0	3,558,609
BAY	22,070.90	28,411.71	0.00	28,411.71	23,496,484	22,417,525	0	22,417,525
BRADFORD	4,485.32	6,194.20	0.00	6,194.20	5,122,603	4,760,742	0	4,760,742
BREVARD	53,058.25	65,413.47	0.00	65,413.47	54,096,940	53,287,650	29,197	53,316,847
BROWARD	146,394.84	194,338.37	0.00	194,338.37	160,717,832	166,709,393	0	166,709,393
CALHOUN	2,283.87	2,828.95	0.00	2,828.95	2,339,542	2,210,774	0	2,210,774
CHARLOTTE	6,099.39	7,740.73	0.00	7,740.73	6,401,584	6,326,813	90,173	6,416,986
CITRUS	7,297.18	9,674.92	0.00	9,674.92	8,001,159	7,714,397	7,196	7,721,593
CLAY	15,814.84	19,370.57	0.00	19,370.57	16,019,461	15,723,421	0	15,723,421
COLLIER	13,354.94	16,840.48	0.00	16,840.48	13,927,077	14,462,991	299,029	14,762,020
COLUMBIA	7,341.00	9,258.65	0.00	9,258.65	7,656,904	7,511,729	0	7,511,729
DADE	268,068.20	351,150.84	0.00	351,150.84	290,401,745	304,015,779	7,786,670	311,802,449
DE SOTO	3,786.08	5,004.74	0.00	5,004.74	4,138,920	3,980,979	0	3,980,979
DIXIE	1,999.86	2,641.18	0.00	2,641.18	2,184,256	2,085,003	0	2,085,003
DUVAL	112,168.48	143,189.43	0.00	143,189.43	118,417,659	116,901,913	2,943,386	119,845,299
ESCAMBIA	47,886.66	61,876.06	0.00	61,876.06	51,171,502	48,346,835	193,001	48,539,836
FLAGLER	1,769.31	2,217.66	0.00	2,217.66	1,834,005	1,829,163	12,801	1,841,964
FRANKLIN	1,838.40	2,346.61	0.00	2,346.61	1,940,646	1,828,399	0	1,828,399
GADSDEN	9,817.14	12,356.31	0.00	12,356.31	10,218,668	9,606,365	0	9,606,365
GILCHRIST	1,562.94	2,025.61	0.00	2,025.61	1,675,179	1,609,914	0	1,609,914
GLADES	1,236.59	1,564.36	0.00	1,564.36	1,293,726	1,261,952	0	1,261,952
GULF	2,823.80	3,645.06	0.00	3,645.06	3,014,465	2,841,796	42,012	2,883,808
HAMILTON	2,518.66	3,486.11	0.00	3,486.11	2,883,013	2,753,162	22,234	2,775,396
HARDEE	4,611.20	5,567.37	0.00	5,567.37	4,604,215	4,407,891	0	4,407,891
HENDRY	4,711.74	5,909.92	0.00	5,909.92	4,887,504	4,772,941	95,186	4,868,127
HERNANDO	6,055.73	7,819.98	0.00	7,819.98	6,467,123	6,200,160	73,006	6,273,166
HIGHLANDS	7,259.40	9,310.51	0.00	9,310.51	7,699,792	7,446,007	73,236	7,519,243
HILLSBOROUGH	118,758.74	151,544.58	0.00	151,544.58	125,327,368	122,479,930	0	122,479,930
HOLMES	3,629.24	4,615.65	0.00	4,615.65	3,817,143	3,543,836	0	3,543,836
INDIAN RIVER	9,226.21	11,372.16	0.00	11,372.16	9,404,778	9,464,214	297,147	9,761,361
JACKSON	8,422.64	10,921.81	0.00	10,921.81	9,032,337	8,504,849	0	8,504,849
JEFFERSON	2,445.33	3,210.23	0.00	3,210.23	2,654,860	2,580,949	0	2,580,949
LAFAYETTE	944.48	1,260.80	0.00	1,260.80	1,042,682	990,464	0	990,464
LAKE	18,437.27	23,612.50	0.00	23,612.50	19,527,538	18,922,965	0	18,922,965
LEE	29,133.94	37,065.92	0.00	37,065.92	30,653,516	30,974,765	86,098	31,060,863
LEON	23,287.86	31,429.63	0.00	31,429.63	25,992,304	25,258,281	0	25,258,281
LEVY	4,072.72	5,233.01	0.00	5,233.01	4,327,699	4,108,891	0	4,108,891
LIBERTY	958.24	1,220.16	0.00	1,220.16	1,009,072	948,286	0	948,286
MADISON	3,468.05	4,336.94	0.00	4,336.94	3,586,649	3,399,282	0	3,399,282
MANATEE	21,313.81	27,673.03	0.00	27,673.03	22,885,596	22,603,645	44,550	22,648,195
MARION	21,882.81	28,254.66	0.00	28,254.66	23,366,604	22,385,207	37,821	22,423,028
MARTIN	8,167.45	10,479.63	0.00	10,479.63	8,666,654	8,781,747	334,013	9,115,760
MONROE	9,762.99	13,011.13	0.00	13,011.13	10,760,205	11,475,543	0	11,475,543
NASSAU	7,587.93	9,356.98	0.00	9,356.98	7,738,222	7,409,502	358,637	7,768,139
OKALOOSA	26,309.90	32,962.00	0.00	32,962.00	27,259,574	26,389,448	40,389	26,429,837
OKEECHOBEE	4,250.77	5,522.96	0.00	5,522.96	4,567,488	4,460,426	0	4,460,426
ORANGE	88,836.26	116,299.70	0.00	116,299.70	96,179,852	93,571,454	174,308	93,745,762
OSCEOLA	8,619.77	10,572.56	0.00	10,572.56	8,743,507	8,367,886	0	8,367,886
PALM BEACH	73,808.98	94,936.56	0.00	94,936.56	78,512,535	81,992,211	109,543	82,101,754
PASCO	22,208.37	28,890.53	0.00	28,890.53	23,892,468	22,890,896	0	22,890,896
PINELLAS	95,773.18	127,070.74	0.00	127,070.74	105,087,502	104,952,990	1,969,538	106,922,528
POLK	63,070.87	79,080.59	0.00	79,080.59	65,399,648	63,385,339	0	63,385,339
PUTNAM	10,512.17	13,237.55	0.00	13,237.55	10,947,454	10,328,266	0	10,328,266
ST. JOHNS	9,004.75	12,863.75	0.00	12,863.75	10,638,321	10,440,874	0	10,440,874
ST. LUCIE	13,002.76	16,327.38	0.00	16,327.38	13,502,743	13,243,490	0	13,243,490
SANTA ROSA	12,630.99	15,636.41	0.00	15,636.41	12,931,311	12,265,090	529,211	12,794,301
SARASOTA	26,031.03	34,587.21	0.00	34,587.21	28,603,623	28,567,010	84,080	28,651,090
SEMINOLE	34,854.01	43,860.65	0.00	43,860.65	36,272,758	35,289,041	232,217	35,521,258
SUMTER	4,611.51	5,710.94	0.00	5,710.94	4,722,947	4,543,475	170,043	4,713,518
SUWANNEE	5,126.67	6,746.29	0.00	6,746.29	5,579,182	5,207,385	0	5,207,385
TAYLOR	3,953.31	5,296.95	0.00	5,296.95	4,380,578	4,196,944	0	4,196,944
UNION	1,450.37	1,924.96	0.00	1,924.96	1,591,942	1,501,774	0	1,501,774
VOLUSIA	34,599.80	43,706.09	0.00	43,706.09	36,144,936	35,598,425	0	35,598,425
WAKULLA	2,435.94	3,189.11	0.00	3,189.11	2,637,394	2,525,568	0	2,525,568
WALTON	4,139.00	5,132.15	0.00	5,132.15	4,244,288	4,007,287	0	4,007,287
WASHINGTON	4,076.33	6,192.17	0.00	6,192.17	5,120,925	4,783,763	0	4,783,763
FLORIDA	1,624,460.56	2,101,151.10	0.00	2,101,151.10	1,737,651,963	1,732,835,432	16,464,223	1,749,299,655

FLORIDA DEPARTMENT OF EDUCATION
FLORIDA EDUCATION FINANCE PROGRAM

DISTRICT NAME	SUBTOTAL FROM PAGE 1	REQUIRED LOCAL EFFORT	NET FEFP COMPUTATION	PRORATED AMOUNT LESS	NET FEFP PRORATED	PRIOR YEAR ADJUSTMENT	FEFP ALLOCATION
ALACHUA	26,251,232	6,279,065	19,972,167	-185,812	19,786,355	7,026	19,793,381
BAKER	3,558,609	438,749	3,119,860	-25,509	3,094,351	971	3,095,322
BAY	22,417,525	4,900,563	17,516,942	-160,693	17,356,249	6,181	17,362,430
BRADFORD	4,760,742	888,789	3,871,953	-34,126	3,837,827	1,342	3,839,169
BREVARD	53,316,847	13,913,605	39,403,242	-381,977	39,021,265	16,401	39,037,666
BROWARD	166,709,393	93,578,509	73,130,884	-1,195,007	71,935,877	47,734	71,983,611
CALHOUN	2,210,774	459,784	1,750,990	-15,847	1,735,143	624	1,735,767
CHARLOTTE	6,416,986	4,975,902	1,441,084	-45,352	1,395,732	1,771	1,397,503
CITRUS	7,721,593	2,981,561	4,740,032	-55,298	4,684,734	2,208	4,686,942
CLAY	15,723,421	3,598,313	12,125,108	-112,709	12,012,399	4,108	12,016,507
COLLIER	14,762,020	11,056,040	3,705,980	-103,674	3,602,306	4,297	3,606,603
COLUMBIA	7,511,729	1,486,603	6,025,126	-53,846	5,971,280	2,191	5,973,471
DADE	311,802,449	125,887,984	185,914,465	-2,179,247	183,735,218	89,564	183,824,782
DE SOTO	3,980,979	1,021,300	2,959,679	-28,536	2,931,143	1,065	2,932,208
DIXIE	2,085,003	350,477	1,734,526	-14,946	1,719,580	556	1,720,136
DUVAL	119,845,299	32,845,594	86,999,705	-837,977	86,161,728	33,543	86,195,271
ESCAMBIA	48,539,836	11,457,101	37,082,735	-346,560	36,736,175	13,916	36,750,091
FLAGLER	1,841,964	1,154,590	687,374	-13,112	674,262	450	674,712
FRANKLIN	1,828,399	547,352	1,281,047	-13,106	1,267,941	510	1,268,451
GADSDEN	9,606,365	980,796	8,625,569	-68,860	8,556,709	2,769	8,559,478
GILCHRIST	1,609,914	346,388	1,263,526	-11,540	1,251,986	445	1,252,431
GLADES	1,261,952	758,480	503,472	-9,046	494,426	376	494,802
GULF	2,883,808	705,802	2,178,006	-20,371	2,157,635	846	2,158,481
HAMILTON	2,775,396	638,736	2,136,660	-19,735	2,116,925	751	2,117,676
HARDEE	4,407,891	1,457,830	2,950,061	-31,597	2,918,464	1,239	2,919,703
HENDRY	4,668,127	1,425,146	3,442,981	-34,213	3,408,768	1,219	3,409,987
HERNANDO	6,273,166	2,096,713	4,176,453	-44,444	4,132,009	1,785	4,133,794
HIGHLANDS	7,519,243	3,660,772	3,858,471	-53,374	3,805,097	2,221	3,807,318
HILLSBOROUGH	122,479,930	35,456,689	87,023,241	-877,961	86,145,280	34,901	86,180,181
HOLMES	3,543,836	521,207	3,022,629	-25,403	2,997,226	-237,103	2,760,123
INDIAN RIVER	9,761,361	5,210,188	4,551,173	-67,841	4,483,332	2,721	4,486,053
JACKSON	8,504,849	1,119,594	7,385,255	-60,964	7,324,291	2,333	7,326,624
JEFFERSON	2,580,949	521,301	2,059,648	-18,501	2,041,147	723	2,041,870
LAFAYETTE	990,464	243,927	746,537	-7,100	739,437	247	739,684
LAKE	18,922,965	7,039,776	11,883,189	-135,644	11,747,545	5,204	11,752,749
LEE	31,060,863	13,982,850	17,078,013	-222,033	16,855,980	8,390	16,864,370
LEON	25,258,281	8,825,184	16,433,097	-181,056	16,252,041	7,097	16,259,138
LEVY	4,108,891	1,028,087	3,080,804	-29,453	3,051,351	1,172	3,052,523
LIBERTY	948,286	188,786	759,500	-6,798	752,702	294	752,996
MADISON	3,399,282	617,659	2,781,623	-24,367	2,757,256	959	2,758,215
MANATEE	22,648,195	9,671,535	12,976,660	-162,028	12,814,632	6,347	12,820,979
MARION	22,423,028	7,823,573	14,599,455	-160,462	14,438,993	6,403	14,445,396
MARTIN	9,115,760	6,999,579	2,116,181	-62,949	2,053,232	-105,705	1,947,527
MONROE	11,475,543	4,898,822	6,576,721	-82,259	6,494,462	3,304	6,497,766
NASSAU	7,768,139	2,421,884	5,346,255	-53,113	5,293,142	2,069	5,295,211
OKALOOSA	26,429,837	4,556,775	21,873,062	-189,165	21,683,897	7,622	21,691,519
OKEECHOBEE	4,460,426	1,161,639	3,298,787	-31,973	3,266,814	1,279	3,268,093
ORANGE	93,745,762	31,781,327	61,964,435	-670,739	61,293,696	26,357	61,320,053
OSCEOLA	8,367,886	3,897,533	4,470,353	-59,983	4,410,370	2,170	4,412,540
PALM BEACH	82,101,754	47,031,408	35,070,346	-587,737	34,482,609	23,682	34,506,291
PASCO	22,890,896	7,759,832	15,131,064	-164,087	14,966,977	-143,465	14,823,512
PINELLAS	106,922,528	43,002,917	63,919,611	-752,324	63,167,287	30,565	63,197,852
POLK	63,385,339	20,792,493	42,592,846	-454,359	42,138,487	18,230	42,156,717
PUTNAM	10,328,266	2,669,297	7,658,969	-74,035	7,584,934	3,058	7,587,992
ST. JOHNS	10,440,874	4,127,994	6,312,880	-74,842	6,238,038	2,672	6,240,710
ST. LUCIE	13,243,490	7,796,100	5,447,390	-94,932	5,352,458	3,803	5,356,261
SANTA ROSA	12,794,301	2,550,466	10,243,835	-87,919	10,155,916	3,426	10,159,342
SARASOTA	28,651,090	17,318,512	11,332,578	-204,774	11,127,804	8,025	11,135,829
SEMINOLE	35,521,258	9,694,560	25,826,698	-252,959	25,573,739	9,278	25,583,017
SUMTER	4,713,518	1,207,271	3,506,247	-32,569	3,473,678	1,319	3,474,997
SUWANNEE	5,207,385	947,294	4,260,091	-37,328	4,222,763	1,488	4,224,251
TAYLOR	4,196,944	860,837	3,336,107	-30,085	3,306,022	1,204	3,307,226
UNION	1,501,774	220,411	1,281,363	-10,765	1,270,598	453	1,271,051
VOLUSIA	35,598,425	17,188,732	18,409,693	-255,177	18,154,516	10,209	18,164,725
WAKULLA	2,525,568	402,311	2,123,257	-18,104	2,105,153	725	2,105,878
WALTON	4,007,287	1,434,880	2,572,407	-28,725	2,543,682	1,121	2,544,803
WASHINGTON	4,783,763	679,988	4,103,775	-34,291	4,069,484	1,314	4,070,798
FLORIDA	1,749,299,655	663,545,782	1,085,753,873	-12,421,318	1,073,332,555	0	1,073,332,555

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FLORIDA DEPARTMENT OF EDUCATION
FLORIDA EDUCATION FINANCE PROGRAM, 1977-78 NO-LOSS ALLOCATION

DISTRICT NAME	1976-77 FEFP PLUS TAXES	1976-77 TOTAL PER FTE	COLUMN 2 × 1977-78 FTE	BASE=COLUMN 3 PLUS 10 o/o	1977-78 ROLL ×.008 ×.95	1977-78 FEFP	FEES ADULT VOCATIONAL	1977-78 TOTAL	NO-LOSS ALLOCATION
ALACHUA	24,714,802	1,063.65	25,291,470	27,820,617	7,846,924	19,642,666	1,526	27,491,116	329,501
BAKER	3,187,533	921.37	3,281,542	3,609,696	547,200	3,119,860	989	3,668,049	0
BAY	20,488,139	938.48	20,713,098	22,784,408	5,947,760	17,516,942	142,375	23,607,077	0
BRADFORD	4,364,524	978.85	4,390,455	4,829,501	1,042,834	3,871,953	54,522	4,969,309	0
BREVARD	52,574,914	973.12	51,632,044	56,795,249	17,392,007	39,374,045	0	56,766,052	29,197
BROWARD	171,166,810	1,169.96	171,276,107	188,403,718	116,280,000	73,130,884	554,509	189,965,393	0
CALHOUN	2,090,949	918.20	2,097,049	2,306,754	563,616	1,750,990	8,891	2,323,497	0
CHARLOTTE	6,820,349	1,141.78	6,964,162	7,660,578	6,217,957	1,350,911	1,537	7,570,405	90,173
CITRUS	7,643,368	1,053.77	7,689,549	8,458,504	3,684,556	4,732,836	33,916	8,451,308	7,196
CLAY	13,866,237	919.68	14,544,592	15,999,051	4,491,600	12,125,108	5,033	16,621,741	0
COLLIER	15,829,231	1,192.41	15,924,564	17,517,020	13,775,000	3,406,951	36,040	17,217,991	299,029
COLUMBIA	7,052,364	953.51	6,999,717	7,699,689	1,848,697	6,025,126	7,645	7,881,468	0
DADE	317,001,700	1,163.33	311,851,779	343,036,957	156,172,543	178,127,795	949,949	335,250,287	7,786,670
DE SOTO	3,762,241	999.44	3,783,960	4,162,356	1,273,000	2,959,679	2,900	4,235,579	0
DIXIE	1,939,300	969.55	1,938,964	2,132,861	411,569	1,734,526	21,222	2,167,317	0
DUVAL	117,385,510	1,037.86	116,415,179	128,056,697	41,056,992	84,056,319	0	125,113,311	2,943,386
ESCAMBIA	46,835,716	975.57	46,716,789	51,388,468	14,243,160	36,889,734	62,573	51,195,467	193,001
FLAGLER	2,130,414	1,299.86	2,299,855	2,529,841	1,839,807	674,573	2,660	2,517,040	12,801
FRANKLIN	1,792,187	969.70	1,782,696	1,960,966	684,190	1,281,047	0	1,965,237	0
GADSDEN	8,809,370	894.53	8,781,726	9,659,899	1,221,507	8,625,569	3,590	9,850,666	0
GILCHRIST	1,452,253	927.70	1,449,939	1,594,933	418,997	1,263,526	11,190	1,693,713	0
GLADES	1,227,019	1,052.29	1,301,251	1,431,376	948,100	503,472	0	1,451,572	0
GULF	2,818,857	984.44	2,779,862	3,057,848	870,200	2,135,994	9,642	3,015,836	42,012
HAMILTON	2,644,799	1,057.79	2,664,213	2,930,635	776,198	2,114,426	17,777	2,908,401	22,234
HARDEE	4,255,688	928.73	4,282,560	4,710,816	2,145,336	2,950,061	0	5,095,397	0
HENDRY	4,483,533	1,007.89	4,748,916	5,223,807	1,778,400	3,347,795	2,426	5,128,621	95,186
HERNANDO	6,155,503	1,020.10	6,177,450	6,795,195	2,610,144	4,103,447	8,598	6,722,189	73,006
HIGHLANDS	7,843,173	1,056.24	7,667,669	8,434,436	4,575,965	3,785,235	0	8,361,200	73,236
HILLSBOROUGH	117,804,584	1,004.30	119,269,403	131,196,343	44,054,872	87,023,241	212,791	131,290,904	0
HOLMES	3,105,485	873.61	3,170,540	3,487,594	640,680	3,022,629	8,663	3,671,972	0
INDIAN RIVER	10,077,658	1,090.10	10,057,492	11,063,241	6,509,400	4,254,026	2,668	10,766,094	297,147
JACKSON	7,711,180	916.99	7,723,477	8,495,824	1,391,256	7,385,255	6,589	8,783,100	0
JEFFERSON	2,421,431	988.95	2,418,309	2,660,140	650,180	2,059,648	1,157	2,710,985	0
LAFAYETTE	837,029	900.15	850,174	935,191	301,371	746,537	2,831	1,050,739	0
LAKE	18,241,782	1,001.17	18,458,842	20,304,726	8,729,723	11,883,189	55,998	20,668,910	0
LEE	30,913,467	1,077.42	31,389,490	34,528,439	17,337,880	16,991,915	112,546	34,442,341	86,098
LEON	24,975,299	1,068.75	24,888,900	27,377,790	10,778,910	16,433,097	202,056	27,414,063	0
LEVY	3,824,720	945.73	3,851,693	4,236,863	1,277,236	3,080,804	6,298	4,364,338	0
LIBERTY	907,370	920.16	881,734	969,908	235,600	759,500	306	995,406	0
MADISON	3,153,680	911.82	3,162,237	3,478,461	772,073	2,781,623	0	3,553,696	0
MANATEE	22,383,483	1,068.11	22,765,494	25,042,043	11,969,240	12,932,110	96,143	24,997,493	44,550
MARION	22,032,147	1,012.37	22,153,298	24,368,628	9,728,000	14,561,634	41,173	24,330,807	37,821
MARTIN	9,947,784	1,208.85	9,873,222	10,860,544	8,723,920	1,782,168	20,443	10,526,531	334,013
MONROE	11,313,452	1,174.64	11,467,999	12,614,798	6,110,400	6,576,721	10,502	12,697,623	0
NASSAU	7,498,317	1,003.16	7,611,908	8,373,099	3,024,800	4,987,618	2,044	8,014,462	358,637
OKALOOSA	25,279,048	952.01	25,047,288	27,552,017	5,610,898	21,832,673	68,057	27,511,628	40,389
OKEECHOBEE	4,108,379	959.97	4,080,612	4,488,673	1,451,600	3,298,787	359	4,750,746	0
ORANGE	92,147,871	1,039.34	92,331,078	101,564,186	39,092,120	61,790,127	507,631	101,389,878	174,308
OSCEOLA	8,005,922	982.79	8,471,424	9,318,566	4,871,600	4,470,353	253	9,342,206	0
PALM BEACH	85,732,054	1,155.41	85,279,634	93,807,597	58,529,215	34,960,803	208,036	93,698,054	109,543
PASCO	22,281,232	1,011.12	22,455,327	24,700,860	9,677,840	15,131,064	17,560	24,826,464	0
PINELLAS	107,447,128	1,115.23	106,809,124	117,490,036	52,837,538	61,950,073	732,887	115,520,498	1,969,538
POLK	61,789,122	974.32	61,451,210	67,596,331	25,826,514	42,592,846	131,282	68,550,642	0
PUTNAM	9,831,235	918.08	9,651,013	10,616,114	3,325,467	7,658,969	8,924	10,993,360	0
ST. JOHNS	9,243,258	1,060.70	9,551,338	10,506,472	5,012,613	6,312,880	117,904	11,443,397	0
ST. LUCIE	12,822,568	987.71	12,842,956	14,127,252	9,745,125	5,447,390	0	15,192,515	0
SANTA ROSA	15,670,908	1,259.45	15,908,100	17,498,910	7,252,899	9,714,624	2,176	16,969,699	529,211
SARASOTA	29,542,956	1,150.50	29,948,700	32,943,570	21,462,400	11,248,498	148,593	32,859,490	84,080
SEMINOLE	32,876,775	989.71	34,495,362	37,944,898	12,118,200	25,594,481	0	37,712,681	232,217
SUMTER	4,566,249	988.68	4,559,308	5,015,238	1,508,600	3,336,204	391	4,845,195	170,043
SUWANNEE	4,844,548	943.27	4,835,834	5,319,417	1,149,880	4,260,091	27,390	5,437,361	0
TAYLOR	3,927,845	1,009.45	3,990,669	4,389,736	1,049,585	3,336,107	21,169	4,406,861	0
UNION	1,381,845	941.69	1,365,799	1,502,379	273,640	1,281,363	1,499	1,556,502	0
VOLUSIA	36,546,767	1,044.41	36,136,377	39,750,015	21,485,914	18,409,693	0	39,895,607	0
WAKULLA	2,348,183	960.79	2,340,427	2,574,469	501,968	2,123,257	737	2,625,962	0
WALTON	3,789,966	927.27	3,837,971	4,221,768	1,793,600	2,572,407	0	4,366,007	0
WASHINGTON	4,451,016	1,099.74	4,482,903	4,931,193	753,388	4,103,775	77,278	4,934,441	0
FLORIDA	1,736,120,226	68,207.72	1,735,313,823	1,908,845,205	828,230,404	1,069,289,650	4,793,843	1,902,313,897	16,464,223

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APPENDIX E
CATEGORICAL PROGRAMS

GENERAL CATEGORICAL PROGRAMS

Program Title: Community School Program

Legal Authorization: Section 228.071, F.S.

Appropriation: $1,800,000 (1977-78)

The Community School Program promotes a more efficient use of school and other public facilities through an extension of personnel, buildings, and equipment to meet the educational, social, health, recreational, and other shared needs for citizens of all ages in the communities served by the community schools. The purpose of the act is to provide state leadership and financial support by encouraging and assisting local school districts, the Florida School for the Deaf and the Blind, and other local governmental agencies in the establishment of community schools.

Basis for distribution -- Pursuant to policies and rules adopted by the State Board of Education, each school board and the Board of Trustees for the Florida School for the Deaf and the Blind may submit to the Department a request for a community school grant. For those programs approved, the Department authorizes distribution of a community school grant not to exceed the lesser of one-half of the salary of the Community School Coordinator or $6,000 per school year per community school.

Program Title: Educational Leadership Training Program

Legal Authorization: Section 229.545, F.S.

Appropriation: None (1977-78)

The Florida Educational Leadership Training Act (FELTA) promotes programs designed to identify and train school board members, district administrators, supervisors, principals, assistant principals, vocational education program administrators, community college administrators, and persons who are potential candidates for employment in such administrative and supervisory positions.

Basis for distribution -- Pursuant to policies adopted by the Commissioner, each school board may submit to the Commissioner a proposed program. For those programs approved, the Commissioner is authorized to distribute the funds appropriated in an amount not to exceed one-half of the total cost of the proposed program. However, no funds were appropriated for this program for the 1977-78 fiscal year.

Program Title: Instructional Materials

Legal Authorization: Section 236.122, F.S.

Appropriation: $14,475,032 (1977-78)

The Department is authorized to allocate and distribute to each district an amount as prescribed annually by the Legislature for instructional materials used in grades K-12, exceptional education programs, and vocational education programs with the exception of adult students, which will provide for growth and maintenance needs.

The Department is authorized to recompute and adjust the 1976-77 district allocations based upon actual membership data and to include these adjustments in 1977-78 allocations. $35,000 of the above appropriation is to be expended for instructional materials for use by partially sighted pupils as provided for in Section 233.49, F.S.

Basis for distribution: The growth allocation for each school district is calculated as follows:

(a) subtract the prior year's full-time equivalent membership of the district from the district's projected full-time equivalent membership used in determining the appropriation for the FEFP program;
(b) multiply any increase in full-time equivalent membership by the average cost of a set of instructional materials, including a proportional amount for freight or transportation charges as determined by the Department or as provided in the general appropriations act;
(c) the amount thus determined is that district's total allocation for growth for the school year.

Basis for distribution: The maintenance of instructional materials allocation for each school district is calculated by:

(a) multiplying each district's prior year full-time equivalent membership by 20% of the average cost of a set of instructional materials as determined above;
(b) the amount thus determined is that district's total allocation for maintenance for the school year.

In the event the funds appropriated are not sufficient for the purpose of implementing this section in full, the Department prorates the funds available for instructional materials after first funding in full each district's growth allocation.

Program Title: School Lunch Programs

Legal Authorization: Section 228.195, F.S.

Appropriation: $3,953,239 (1977-78)-- used for state matching of federal food and nutrition funds

It is the policy of the State to safeguard the health and well-being of Florida children by providing standards for school food service and by requiring school districts to establish and maintain an appropriate non-profit school food service program consistent with the nutritional needs of students.

Basis for distribution -- The State provides funds which are required to match Federal School Food and Nutrition Program Funds. To the extent that these funds are insufficient, FEFP dollars can become eligible provided that the first funds expended by each school district for school food and nutrition programs are deemed to be state funds.

Program Title: Student Development Services

Legal Authorization: Section 236.088, F.S.

Appropriation: $15,865,295 (1977-78)

This program may include any or all of the following: elementary guidance counselors, occupational specialists and placement specialists, and career education.

Basis for distribution -- The Department is authorized to allocate an amount as prescribed annually by the Legislature to the districts in the same ratio as the full-time equivalent student membership of a district to the full-time equivalent student membership of the state for the prior year for all FEFP programs exclusive of special adult general education programs.

Program Title: Student Transportation

Legal Authorization: Section 236.083, F.S.

Appropriation: $43,198,855 (1977-78)

This Act supports the allocation of funds to each district for transportation to the public schools of students in kindergarten through grade 12 and exceptional students.

Basis for distribution -- Each school district determines the membership of students who are transported:

(a) by reason of living two miles or more from school;
(b) by reason of being physically handicapped, regardless of distance to school; and
(c) by reason of being vocational and exceptional students transported from one school center to another.

Subject to rules of the State Board, each district determines and reports the one-way route mileage required to transport students to school for the first time on any school day and the one-way miles on routes between school centers required to transport exceptional students and vocational students to centers where appropriate programs are provided.

A density index for each school district is computed by the Department annually by dividing the membership of transported students by the one way bus route mileage.

The allocation for each district for a 180 day school term is calculated in accordance with the following formula:

$$\text{Allowable per student cost} = \frac{434.77}{2 + \text{density index of district}} \text{ minus } 13.65$$

Districts with a density index of 1.10 students per route mile or less will be computed as having a density index of 1.10, and districts with a density of 5.90 or more students per route mile will be counted as having a density index of 5.90.

The allocation to each district for transportation is determined by multiplying the allowable cost per student by the membership of all students who are transported.

Provision is made to adjust the transportation allocation proportionately for any school district which provides transportation for a period of time either less than or in excess of the basic 180 days.

Funds allocated or apportioned for the payment of student transportation services may be used to pay local general purpose transportation systems for transportation of students to and from school.

From the transportation appropriation to school districts, $100,000 is required to be deducted and earmarked for up to three pilot projects for transportation of the elderly and the handicapped. In addition the amounts which were earmarked, but unused, for this purpose in 1975-76 and 1976-77 are carried forward and reappropriated, thereby providing a potential of $280,607 for pilot projects in 1977-78.

The Department of Education is authorized to allocate up to $200,000 from the transportation appropriation to contract for a project to determine the most efficient method of planning school bus routes and schedules.

Program Title: Vocational Improvement Fund

Legal Authorization: Section 233.069, F.S.

Appropriation: None (1977-78)

Beginning with the 1971-72 school year, priority projects in the use of funds appropriated under this section are the development of vocational education programs for the disadvantaged, introductory vocational curricula for junior high and middle schools, training and inservice projects for improving vocational counseling, the career associate program, the development of information systems, and job placement services for graduates of vocational education programs, training, inservice and recruiting projects for vocational teachers and support personnel and projects, such as local education authorities, designed to re-structure vocational education and insure greater community involvement.

Basis for distribution -- The State Board of Education establishes the rules under which project applications are submitted and funds awarded. District school boards are eligible to apply for such funds. No funds were appropriated for the 1977-78 fiscal year.

TRANSITIONAL CATEGORICAL PROGRAMS

Program Title: Bilingual Program

Legal Authorization: Federal Legislation only

Appropriation: None (1977-78)

Legal authorization for this program resides in federal legislation. A federal grant to the Department of Education of $74,876 has been made to provide technical assistance to school districts with E.S.E.A. Title VII funds.

Program Title: Comprehensive Health Education Program

Legal Authorization: Section 233.067, F.S.

Appropriation: $961,700 (1977-78)

The Comprehensive Health Education Act of 1973 created a comprehensive health education program to foster the development and dissemination of educational activities and materials which will assist Florida students, teachers, and administrators in the perception, appreciation, and understanding of health principles and problems.

Basis for distribution -- Pursuant to policies adopted by the Commissioner of Education, each district school board, and each school principal through the district school board, may submit to the Commissioner a proposed program designed to effectuate an exemplary comprehensive health education project in the district or school.

The Commissioner reviews and approves, disapproves, or returns for modification all proposed comprehensive health education programs submitted.

For those programs approved, the Commissioner authorizes distribution of funds equal to the cost of the program from funds appropriated to the Department of Education for comprehensive health education purposes.

Program Title: Driver Education

Legal Authorization: Section 233.063, F.S.

Appropriation: None (Program funded in basic FEFP, 1977-78)

Beginning with the 1975-76 school year, a course of study and instruction in the safe and lawful operation of a motor vehicle has been made available by the district school board to any student in the secondary schools in the State. The course is not made a part of or a substitute for any of the minimum requirements for graduation. In order to make the course available to any secondary student, the district school board may use any one of the following procedures or any combination thereof:

(a) utilize instructional personnel employed by the board,
(b) contract with a commercial driving school licensed under the provisions of Florida Statutes,
(c) contract with an instructor certified under the provisions of Florida Statutes.

Basis for distribution -- School districts earn funds on full-time equivalent students at the appropriate basic program cost factor regardless of the method by which such courses are offered.

Section 322.21, F.S. requires that for the purpose of financing the driver education program in the secondary schools, there is levied an additional 50 cents per year to the driver's license fee. The additional fee is remitted to the Department of Highway Safety and Motor Vehicles and the Department transmits the fee to the State Treasurer to be deposited in the general revenue fund. All moneys appropriated annually for driver education are allocated by the Department of Education to the respective district school boards.

Program Title: Exceptional Child Support Services
(Regional Diagnostic and Resource Centers)

Legal Authorization: Section 229.832, F.S.

Appropriation: $620,100 (1977-78)

The Exceptional Child Support Services Program is to provide and facilitate the delivery of diagnostic services to exceptional students and to assist local school district personnel with the early detection and treatment of children with disabilities. Eighteen regional diagnostic and resource

centers have been established in the districts of Alachua, Bay, Brevard, Broward, Dade, Duval, Escambia, Hillsborough, Lee, Leon, Marion, Okaloosa, Orange, Palm Beach, Pinellas, Polk, Sarasota and Volusia.

Basis for distribution -- The funds are distributed on a population formula to the 18 districts operating regional diagnostic and resource centers. Funds are obligated through contract procedures and regions are defined in such a way to serve all 67 school districts.

Program Title: Profoundly Handicapped

Legal Authorization: None

Appropriation: None (1977-78)

The Profoundly Handicapped Program has been funded as a cost factor program under the FEFP for 1977-78. No substantive statute exists for the Profoundly Handicapped Categorical Program. It was created by renaming the Severely and Profoundly Retarded Categorical Program.

Program Title: Safe Schools Program

Legal Authorization: Section 232.255, F.S.

Appropriation: None (1977-78)

It is the intent of the Legislature to provide a fund to assist the local school districts in utilizing their administrative capacity to maintain a safe and orderly learning environment.

Basis for distribution -- Each school district is eligible to receive an amount of school safety funds per year up to the sum available to such district produced by the following formula, based on full-time equivalent student membership during the preceding year:

(a) for the first 30,000 full-time equivalent students: $1.40 per student,
(b) for the next 20,000 full-time equivalent students: $1.80 per student,
(c) for the next 15,000 full-time equivalent students: $2.35 per student,
(d) for all full-time equivalent students in excess of 65,000: $4.00 per student.

The law provides that each school district receive a minimum of $5,000. If there are additional funds appropriated, each school district shares in the additional funds in proportion to the amount its entitlement above set forth bears to the amount appropriated. However, no moneys were appropriated for this program for the 1977-78 fiscal year.

APPENDIX F
PROVISIONS FOR SCHOOL BUDGETS

Legal Authorization: Section 237.071 and 237.081 F.S.; Section 6A-1, SBE Rules

Annual budget forms for all school districts are prescribed by the Commissioner of Education and provided to the districts by the State. Districts may, however, use any supplementary forms they find desirable. The school fiscal year in all district school systems covers the period from July 1 through June 30.

Local approval -- A district budget is prepared by the district superintendent and submitted to the district school board for approval or modification no later than August 15, 1977. The school board of any district proposing a tax levy for current operating purposes no greater than the minimum tax levy required to participate in the Florida Education Finance Program, shall cause a summary of its tentative budget, including the proposed millage levies as provided by law, to be advertised one time in a newspaper of general circulation published in the district, or to be posted at the courthouse door if there is no such newspaper. The advertisement shall state that the school board will meet on a day fixed in the advertisement, not earlier than one week and not later than two weeks from the date of the advertising for the purpose of a public hearing concerning the tentatively adopted budget.

Any school board proposing to establish a tax levy for operating purposes in excess of the millage required of the district to participate in the Florida Education Finance Program shall, in addition to the above requirements, place an additional advertisement in the same newspaper which shall be one-quarter page in size and be printed in at least 18 point type-size. The advertisement must contain the millage required to be levied by the school board and the millage proposed by the board, the date, time, and place of the meeting, and state that a public hearing will be held on the issue. The school board must meet upon the date fixed in the advertisement for the public hearing and from day to day thereafter, if it deems necessary, for the purpose of continuing the public hearings and making whatever revisions in the budget it may deem necessary.

State Review (Section 6A-1.04 and 6A-1.071, SBE Rules) -- School Board approval of the 1977-78 budget is required on or before September 1, 1977 at which time the budget is required to be transmitted to the Commissioner of Education. The State Board prescribes rules to guide the Commissioner in examining budgets submitted by the school boards. The Commissioner has authority to require budgets to be revised when they have not been correctly prepared. Cash balances in budgets to be carried forward may not exceed 20% of the anticipated tax receipt for operational purposes and unappropriated funds balances may not exceed 5% of total operations and transfers for operational purposes. Also, the district budget must provide for the FEFP local required effort for current operation, in accordance with the requirements of Section 236.081 (5), F.S.

If the budget as submitted to the Commissioner of Education is defective, a written report is made to the superintendent of schools within 30 days. The school board must authorize the required changes and resubmit the budget with the corrections within 15 days from the date of the report from the Commissioner.

APPENDIX G
COST ACCOUNTING AND COST REPORTING SYSTEM

Legal Authorization: Section 237.34, F.S.

Cost Accounting -- Each district must account for expenditures of all state, local and federal funds on a school-by-school and district-aggregate basis in accordance with A Manual, Financial and Program Cost Accounting and Reporting for Florida Schools or as provided by law. The method used by each district when recording and reporting cost data by program must be reviewed and approved by the Department in accordance with rules prescribed by the State Board. All districts, in cooperation with the Department, must plan mutually compatible programs for the refinement of cost data and the improvement of the accounting and reporting system.

Cost Reporting --

(a) Each district must report on a district-aggregate basis expenditures for inservice training and for categorical programs.
(b) Each district must report on a school-by-school and on an aggregate district basis expenditures for each program set forth in the Florida Education Finance Program.
(c) The Commissioner must present to the Legislature 90 days prior to the opening of the regular session each year a district-by-district report of the expenditures reported pursuant to the two previous paragraphs. The report must include total expenditures, a detailed analysis showing expenditures for each program, and such other data as may be useful for management of the educational system. The Commissioner must also compute cost factors for each district reflecting actual expenditures relative to the base student allocation for each of the programs in the Florida Education Finance Program.

Program Expenditure Requirements --

(a) For each program established in the Florida Education Finance Program, each district, on an aggregate basis, must expend an amount equal to at least 80 percent of the funds generated for that program on the total school costs for that program.
(b) Funds for inservice training and for categorical programs shall be expended for the costs of the identified programs in accordance with the rules of the State Board.
(c) In the event a district fails to meet any of the expenditure requirements as set forth herein, the Commissioner must notify the superintendent of the district involved and must require that the school board make provision for correcting the deficiency in the subsequent year's operating budget. The Commissioner does not approve the district budget until he has determined that the provisions have been made to correct the deficiency.

A summary of program cost accounting and reporting procedures along with sample reports can be found in another MIS Statistical Report entitled, "1976-77 Cost Analysis for Florida Schools and Districts."

APPENDIX H
EDUCATIONAL EVALUATION

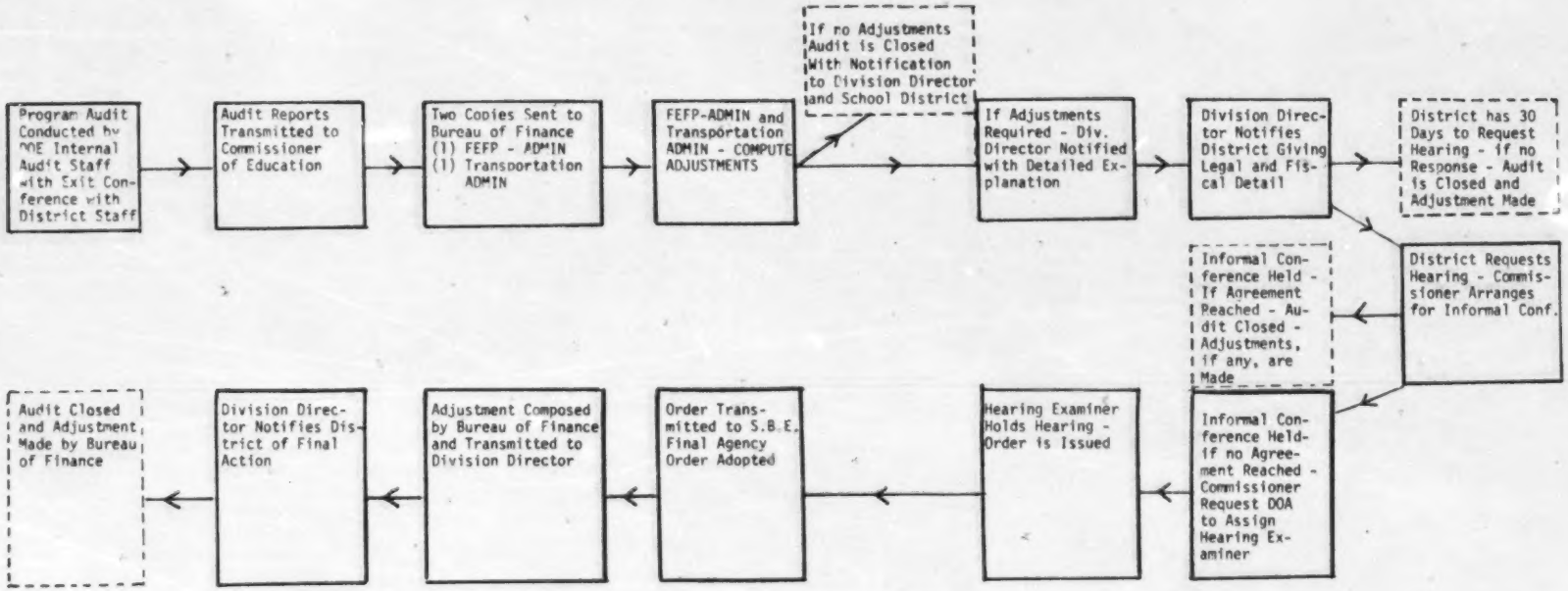
Section 229.565 F.S., specifies that the Commissioner of Education shall examine district procedures and the accuracy of district records including, but not limited to, the following:

(a) reported full-time equivalent membership in each program category,
(b) the organization of all special programs to ensure compliance with law and the criteria established pursuant to Sections 230.23(4)(m) and 233.0682, F.S.;
(c) the procedures for diagnosis and placement of students in special programs for exceptional students to determine that the district is following the criteria for placement established by the Department of Education and the procedures for placement established by the district school board,
(d) the standards by which special programs for exceptional students, special vocational-technical programs, and special adult general education programs are evaluated for quality, efficiency, and effectiveness,
(e) determination of the ratio of administrators to teachers in each school district (this information is reported to the Legislature), and
(f) compliance with the cost reporting and expenditure requirements of Section 237.34, F.S.

If discrepancies or deficiencies are found, the Commissioner of Education provides information and assistance to the superintendent and personnel of the district in correcting the cited deficiencies. If it is determined that approved criteria and procedures for the placement of students and the conduct of programs have not been followed by the district, appropriate adjustments in the district's full-time equivalent student count is made and any excess funds are deducted from subsequent allocations of state funds to that district.

The Commissioner of Education must develop and implement an integrated information system for public school educational management. Such system must contain an overall conceptual design encompassing the management decisions to be made at each educational level and the information needed at each level. Section 237.34 F.S. governs the development of the system.

EDUCATIONAL PROGRAM AUDITS
Section 6A-1.453, State Board Rules


Program Audit Conducted by DOE Internal Audit Staff with Exit Conference with District Staff
Audit Reports Transmitted to Commissioner of Education
Two Copies Sent to Bureau of Finance (1) FEFP - ADMIN (1) Transportation ADMIN
FEFP-ADMIN and Transportation ADMIN - COMPUTE ADJUSTMENTS
If no Adjustments Audit is Closed With Notification to Division Director and School District
If Adjustments Required - Div. Director Notified with Detailed Explanation
Division Director Notifies District Giving Legal and Fiscal Detail
District has 30 Days to Request Hearing - if no Response - Audit is Closed and Adjustment Made
District Requests Hearing - Commissioner Arranges for Informal Conf.
Informal Conference Held - If Agreement Reached - Audit Closed - Adjustments, if any, are Made
Informal Conference Held- if no Agreement Reached - Commissioner Request DOA to Assign Hearing Examiner
Hearing Examiner Holds Hearing - Order is Issued
Order Transmitted to S.B.E. Final Agency Order Adopted
Adjustment Composed by Bureau of Finance and Transmitted to Division Director
Division Director Notifies District of Final Action
Audit Closed and Adjustment Made by Bureau of Finance

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APPENDIX I
PURPOSES OF AND PROCEDURES FOR INCURRING SCHOOL INDEBTEDNESS

Section 237.141, F.S., specifies that indebtedness for school purposes may be incurred only as follows:

(a) school districts may issue bonds creating a long-term indebtedness as prescribed by law (Sections 236.36 - 236.51, F.S.),
(b) notes may be issued for money borrowed in anticipation of the receipt of current school funds included in the budget from the State, county, or district (Section 237.151, F.S.),
(c) indebtedness may be incurred for certain purposes as authorized (Section 237.161, F.S.),
(d) bonds or revenue certificates issued on behalf of the district by the State Board of Education as authorized by Section 9(d) of Article XII, State Constitution.

Bonds creating a long-term indebtedness -- Whenever the residents of a school district desire to issue bonds for the purpose of acquiring, building, enlarging, furnishing, or otherwise improving buildings or school grounds, or for any other exclusive use of the public schools within such school district, they present to the school board, a petition signed by not less than 25% of the duly qualified electors residing within the school district, setting forth in general terms the amount of the bonds desired to be issued, the purpose thereof, and that the proceeds derived from the sale of such bonds shall be used for the purposes set forth in the petition. The requirement of such petition may be dispensed with and the proposition of issuing bonds for the purposes listed above may be initiated by the school board providing all legal constraints are met.

It is the duty of the district school board to plan the school financial program of the district so that, insofar as practicable, needed capital outlay expenditures can be made without the necessity of issuing bonds. Whenever the school board proposes an issue of bonds or has received a petition proposing the issuance of bonds, it must determine that the proposed projects are essential for the school program, determine to what extent the proposed project can be carried out with current funds and determine the amount of bonds necessary to be issued to complete the projects as proposed for the district and shall adopt and transmit to the Department of Education a resolution setting forth the proposals with reference to the projects and the proposed plan for financing the projects.

If the Department determines that the issuance of bonds as proposed is unnecessary or is unnecessary in the amount and according to the plan proposed, the Department notifies the school board and the board then amends its resolution to conform to the recommendation of the Department, and no further action is taken for a period of at least one year on the proposal for the bond issue unless, within 30 days thereafter, a petition signed by at least 35% of the qualified electors within the district is received by the school board requesting that an election be called to vote bonds for the purposes set forth and in an amount which does not exceed the amount of bonds proposed by the school board.

When a resolution proposing a bond issue has been approved by the Department or when such a proposal has been rejected by the Department of Education and a new petition signed by 35% of the qualified electors of the district has been presented, the school board publishes the resolution and an election is held. If the majority of the votes cast are "for bonds" the school board is authorized and required to issue the bonds authorized by said election for the purposes specified in the resolution as published; but, if the majority of the votes cast are "against bonds" no bonds are issued.

The school board may prescribe the denomination of the bonds to be issued and such bonds may be issued with or without interest coupons in the discretion of the board. The form of the bonds to be issued may be prescribed by the State Board on the recommendation or the Department of Legal Affairs. The schedule of maturities of the proposed bonds is so arranged that the total payments required each year, including the payments on other bonds outstanding against the district, are as nearly equal as practicable. The schedule shall provide that all bonds are to be retired within a period of 20 years unless a longer period is required and has been specifically approved by the Department of Education. If the interest exceeds 2.99 percent, bonds are required to be callable after 10 years. Proceeds from bond sales may be invested when their use is not immediately required.

The school board maintains a complete record of all bonds issued. The record must show upon what authority the bonds are issued, the amount for which issued, the persons to whom issued, the date of issuance, the purpose or purposes for which issued, the rate of interest to be paid, and the time and place of payment of each installment of principal and interest. The record is arranged to show the amount of principal and interest to be paid each year and to show the annual or semi-annual payments which are made and the bonds which are cancelled. State Board rules limit the amount of school bonded indebtedness to 10% of the nonexempt assessed valuation of the district and the amortization period to not more than twenty years except with specific approval of the State Board.

Notes issued for money borrowed in anticipation of current school funds -- At any time the district school funds on hand are insufficient to pay obligations created by the school board, in accordance with the official budget of the district, the school board is authorized to negotiate a current loan to pay these obligations. The board may borrow up to 80% of the revenue anticipated from district taxes at a rate of interest not exceeding 7½% per annum (authorized in Section 236.68, F.S.). The loan must be paid in full before the school board can be authorized to borrow money in any succeeding year.

In the event that county tax roll is in litigation and the tax collector is prevented from collecting taxes, the 80% restriction does not apply if the collection of taxes is delayed beyond May 1. Under such conditions the district board has authority to borrow money at a rate not to exceed 6% per annum to pay debt service necessary for the outstanding bonds at the times

needed to prevent the bonds or interest payments from being in default. The amount borrowed is limited to the amount of the district interest and sinking fund tax receipts included in the official budget or the amount necessary to meet such obligations, whichever is the lesser. Any money borrowed for payment of such debt service must be repaid from the district interest and sinking fund.

Indebtedness incurred for certain purposes -- The district school board is authorized under certain conditions to create obligations by way of anticipation of budgeted revenues accruing on a current basis without pledging the credit of the district or requiring future levy of taxes for certain purposes for a period of one year. However, such obligations may be extended from year to year with the consent of the lender for a period not to exceed four years. The purposes for which such obligations may be incurred include only the purchase of school buses for transportation of pupils, the purchase of land for school sites and erection, alteration or addition to school plants, the purchase of school plant equipment and the adjustment of insurance on school property on a five year plan, as provided by the rules of the State Board. The proposed obligations must not exceed one-fourth of the district ad valorem tax revenue for operations for the preceding year. The loan proposal must be approved by the Department of Education, and the school board, upon approval, issues interest-bearing notes for the obligations. The notes provide the terms of payment and shall not bear interest in excess of 7½% per annum (Section 236.68, F.S.).

Bonds or revenue certificates issued on behalf of the district by the State Board of Education as authorized by the Constitution -- The State Board of Education is authorized to issue bonds for capital outlay purposes under the authority of Section 9(d) (Capital Outlay and Debt Service) and Section 9(a) (Gross Receipts Tax Bonds) of Article XII of the Florida Constitution. The Division of Bond Finance is directed to act as agent for the State Board of Education in sale of such bonds. Previously, the State Board handled all bond sales directly.